

**R307-120**

**Due:** March 26, 2007

**2. Title**

General Requirements: Tax Exemption for Air Pollution Control Equipment

**3. A concise explanation of the particular statutory provisions under which the rule is enacted and how these provisions authorize or require the rule:**

Sections 19-2-124 through 19-2-127 allows sales tax exemptions for pollution control equipment meeting certain requirements set forth in the statute. R307-120 sets forth conditions for eligibility for the tax exemption and identifies the process to apply for certification of the exemption. It also identifies items for which exemptions are not allowed.

**4. A summary of written comments received during and since the last five-year review of the rule from interested persons supporting or opposing the rule:**

R307-120 has been amended once under DAR No. 29327, effective 3/01/2007, and no comments were received during the comment period. No comments have been received about this rule since its last review.

**5. A reasoned justification for continuation of the rule, including reasons why the agency disagrees with comments in opposition to the rule, if any:**

R307-120 sets forth conditions for eligibility for the tax exemption allowed in 19-2-124 through 19-2-127 and identifies the process to apply for certification of the exemption. It also identifies items for which exemptions are not allowed.

**6. key words:** air pollution, tax exemptions, equipment

**7. attach document.**

**Agency head or designee, and title**

**Date**

*m. Cuyler*

*1-17-07*